

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

INTEGRATED HEALTH SERVICES, INC.,)	Chapter 11
<u>et al.</u>)	
)	
Debtors.)	Case Nos. 00-389 through 826
)	(MFW)
)	Jointly Administered
<hr/>		
FSQ, INC. F/K/A FIVE STAR QUALITY)	
CARE, INC. <u>et al.</u> ,)	
Plaintiffs,)	
)	
v.)	Adv. Proc. No. 02-5193
)	
INTEGRATED HEALTH SERVICES, INC.)	
<u>et al.</u>)	
Defendants.)	
)	Related to Docket Nos. 45 and 119

**APPELLANTS' DESIGNATION OF RECORD AND STATEMENT
OF ISSUES PURSUANT TO FEDERAL RULES OF APPELLATE
PROCEDURE 6 AND 10 AND BANKRUPTCY RULE 8006**

Appellants FSQ, Inc., *f/k/a* Five Star Quality Care, Inc., Five Star Quality Care-Colorado, LLC, *f/k/a* SHOPCO-Colorado, LLC, Five Star Quality Care-GA, LLC, *f/k/a* SHOPCO-GA, LLC, Five Star Quality Care-IA, LLC, *f/k/a* SHOPCO-IA, LLC, Five Star Quality Care-IA, Inc., *f/k/a* SNH-Iowa, Inc., Five Star Quality Care-MI, LLC, *f/k/a* SHOPCO-MI, LLC, Five Star Quality Care-NE, LLC, *f/k/a* SHOPCO-NE, LLC, Five Star Quality Care-NE, Inc. *f/k/a* SNH-Nebraska, Inc., (collectively “FSQ”), by their attorneys, having filed a Notice of Appeal on January 16, 2007, under 28 U.S.C. §158(a) from the judgments, orders or decrees of the Bankruptcy Court entered in the above-captioned adversary proceeding on: (1) December 30, 2003, granting the Motion to Dismiss filed by the United States Department of Health and Human Services (“HHS”) in response to FSQ’s Complaint in such adversary proceeding; and (2) January 9, 2007, granting the Motion for Summary Judgment filed by IHS Liquidating LLC

and its related entities (collectively, the “IHS Defendants”), designate the following items for inclusion in the record on appeal and sets forth a statement of issues to be presented on appeal:

I. Designation of Content of Record on Appeal

	<u>Pleadings</u>	<u>Description</u>
		Adversary Proc. No. 02-5193
1.		Copy of Docket
2.	Adv. Proc. Docket No. 18 ¹	First Amended Complaint entered 3/17/2003
3.	Adv. Proc. Docket No. 20	Motion to Dismiss Adversary Proceeding filed by the United States of America/Department of Health and Human Services, entered 4/21/03
4.	Adv. Proc. Docket No. 23	Motion to Dismiss Adversary Proceeding <i>Memorandum in Support</i> Filed by United States of America/Dept. of Health and Human Services, entered 4/21/03
5.	Adv. Proc. Docket No. 24	Plaintiffs’ Opposition to Defendant United States of America’s Motion to Dismiss, entered 5/5/03.
6.	Adv. Proc. Docket No. 25	Defendant United States of America’s Reply to Plaintiffs’ Opposition to Defendant’s Motion to Dismiss, entered 5/19/03.
7.	Adv. Proc. Docket No. 26	Defendant’s Motion to Dismiss the First Amended Complaint Under F.R.Civ. P. Rule 12(b)(6) and F.R.B.P. Rule 7012(b), entered 5/19/03
8.	Adv. Proc. Docket No. 28	Plaintiff’s Opposition to Debtors’ Motion to Dismiss Complaint, entered 6/6/03

¹ From U.S. Bankruptcy Court, District of Delaware, Adversary Proceeding No. 02-05193-MFW.

9. Adv. Proc. (Corrected) Plaintiffs' Motion for Leave to
Docket No. File Surreply to Defendant United States of
30 America (captioned corrected), entered
6/10/03.
10. Adv. Proc. (GRANTED) Order Granting Motion for
Docket No. Leave to File Surreply to Defendant United
31 States of America, entered 6/11/03.
11. Adv. Proc. Debtor's Reply Memorandum of Law in
Docket No. Support of Motion to Dismiss First
33 Amended Complaint, entered 6/25/03.
12. Adv. Proc. Plaintiffs' Surreply to Defendant United
Docket No. States of America, entered 6/27/03.
35
13. Adv. Proc. Memorandum of Law Defendant United
Docket No. States of America's Reply to Plaintiffs'
36 Surreply, entered 6/27/03.
14. Adv. Proc. Plaintiff's Motion for Leave to File Surreply
Docket No. in Support of its Opposition to Debtors'
37 Motion to Dismiss and to Strike the Hearing
Scheduled by Debtors for July 21, 2003 on
the Motion to Dismiss, entered 7/7/03
15. Adv. Proc. Debtor-Defendants' Opposition to Plaintiff's
Docket No. Motion for Leave to File Surreply Brief, or
38 in the Alternative, CrossMotion for Leave to
File Rejoinder Brief, entered 7/8/03
16. Adv. Proc. Defendant United States of America's
Docket No. Certification of Completion of Briefing on
39 Defendant's Motion to Dismiss, entered
7/9/03.
17. Adv. Proc. Letter *Pursuant to D. Del. LR. 7.1.2(c)* Filed
Docket No. by United States of America/Dept. of Health
41 and Human Services, entered 9/3/03.
18. Adv. Proc. Letter of Recent Decision regarding pending
Docket No. Motion to Dismiss Filed by U.S. Department
42 of Justice, Civil Division, entered 9/4/03.

19. Adv. Proc.
Docket No.
43 Response to Plaintiffs' Brief Response To United States Department Of Justice's Citation To Alleged Subsequent Authority, entered 9/9/03.
20. Adv. Proc.
Docket No.
44 Memorandum Opinion, entered 12/30/03.
21. Adv. Proc.
Docket No.
45 Order [GRANTING] the Motion of the United States Department of Health and Human Services to Dismiss the Complaint Filed Against it by FSQ, entered 12/30/03.
22. Adv. Proc.
Docket No.
46 Notice of Appeal. filed by FSQ, Inc., f/k/a Five Star Quality Care, Inc., entered 1/9/04.
23. Adv. Proc.
Docket No.
48 Motion for Leave to Appeal *Federal Rule of Bankruptcy Procedure 8003 Motion for Leave to Appeal* w/Proposed Order thereon filed by FSQ, Inc., f/k/a Five Star Quality Care, Inc., entered 1/9/04.
24. Adv. Proc.
Docket No.
49 Motion for Leave *Plaintiffs' Motion For Leave To File Plaintiffs' Further Memorandum in Support of Its Opposition to Debtors' Motion to Dismiss Complaint* Filed by FSQ, Inc., f/k/a Five Star Quality Care, Inc., entered 1/22/04.
25. Adv. Proc.
Docket No.
50 Order Granting Motion for Leave to File Plaintiffs' Further Memorandum in Support of Its Opposition to Debtors' Motion to Dismiss Complaint, entered 1/23/04
26. Adv. Proc.
Docket No.
51 Plaintiffs' Further Memorandum In Support Of Its Opposition To Debtors' Motion To Dismiss Complaint filed by FSQ, Inc., f/k/a Five Star Quality Care, Inc., entered 1/26/04.
27. Adv. Proc.
Docket No.
52 IHS Liquidating LLC's Motion for Leave to Respond to Plaintiffs' Further Memorandum, entered 1/29/04.

28. Adv. Proc. Plaintiff's Opposition To IHS Liquidating
Docket No. LLC's Motion for Leave to Respond to
54 Plaintiffs' Further Memorandum, entered
1/29/04

29. Adv. Proc. Order Granting IHS Liquidating LLC's
Docket No. Motion for Leave to Respond to Plaintiffs'
55 Further Memorandum, entered 2/2/04.

30. Adv. Proc. IHS Liquidating LLC's Response to
Docket No. Plaintiffs' Further Memorandum, entered
56 2/3/04.

31. Adv. Proc. Transmittal of Record on Appeal to U.S.
Docket No. District Court, entered 2/11/04.
57

32. Adv. Proc. Memorandum Opinion DENYING Debtors'
Docket No. Motion to Dismiss First Amended
59 Complaint filed by Five Star Quality Care,
Inc., entered 2/24/04.

33. Adv. Proc. Order DENYING Debtors' Motion to
Docket No. Dismiss First Amended Complaint, entered
60 2/24/04.

34. Adv. Proc. Motion of IHS Liquidating LLC for
Docket No. Reconsideration, Amendment and/or
61 Clarification of Order Denying Defendant's
Motion to Dismiss, entered 3/5/04.

35. Adv. Proc. Amended Memorandum Opinion, entered
Docket No. 3/24/04.
64

36. Adv. Proc. Amended Order, entered 3/24/04.
Docket No. 65

37. Adv. Proc. Answer of Defendants Integrated Health
Docket No. Services, Inc., ECA Holdings, Inc.
66 Community Care of Nebraska, Inc.,
Marietta/SCC, Inc., Glenwood/SCC, Inc.,
Dublin/SCC, Inc., College Park/SCC, Inc.,
IHS Acquisition No. 112, Inc., and IHS
Acquisition No. 113, Inc.

38. Adv. Proc. Answer on Behalf of Defendants Integrated
Docket No. Health Services, Inc., ECA Holdings, Inc.
68 Community Care of Nebraska, Inc.,
Marietta/SCC, Inc., Glenwood/SCC, Inc.,
Dublin/SCC, Inc., College Park/SCC, Inc.,
IHS Acquisition No. 112, Inc., and IHS
Acquisition No. 113, Inc., entered 4/5/04

39. Adv. Proc. Plaintiffs' Motion for Summary Judgment .
Docket No.
87

40. Adv. Proc. Memorandum of Law in Support of
Docket No. Plaintiffs' Motion for Summary Judgment ,
88 entered 6/17/05.

41. Adv. Proc. Declaration of Gayle P. Ehrlich in Support
Docket No. of Memorandum of Law in Support of
89 Plaintiffs' Motion for Summary Judgment
together with COS (w/Exhibits No. 1-2),
entered 6/17/05.

42. Adv. Proc. Declaration of Everett W. Benton in Support
Docket No. of Memorandum of Law in Support of
90 Plaintiffs' Motion for Summary Judgment
together with COS (w/Exhibits No. 1-7),
entered 6/17/05.

43. Adv. Proc. Cross Motion For Summary Judgment *of*
Docket No. *IHS Defendants* Filed by Integrated Health
91 Services, Inc., entered 7/20/05.

44. Adv. Proc. Defendants Memorandum of Law in
Docket No. Opposition to Plaintiffs' Motion for
92 Summary Judgment and in Support of
Cross-Motion of IHS Defendants for
Summary Judgment , entered 7/20/05.

45. Adv. Proc. Appendix with all exhibits, entered 7/20/05.
Docket No.
93

46. Adv. Proc. Appendix with all exhibits, entered 7/20/05.
Docket No.
94

47. Adv. Proc. Docket No. 95 Cross Motion For Summary Judgment of *IHS Defendants (CORRECTED)*, entered 7/21/05.
48. Adv. Proc. Docket No. 96 Corrected IHS Defendants Memorandum of Law in Opposition to Plaintiffs' Motion for Summary Judgment and in Support of Cross-Motion of IHS Defendants for Summary Judgment, entered 7/21/05.
49. Adv. Proc. Docket No. 98 Plaintiffs' Memorandum of Law in Opposition to the IHS' Defendants' Cross-Motion for Summary Judgment and in Support of Plaintiffs' Motion for Summary Judgment, entered 8/22/05.
50. Adv. Proc. Docket No. 99 Defendant's Reply Memorandum of Law in Support of Defendants' Cross-Motion for Summary Judgment and in Opposition to Plaintiffs' Motion for Summary Judgment, entered 9/9/05.
51. Adv. Proc. Docket No. 100 Withdrawn Notice of Completion of Briefing on Plaintiffs' Motion for Summary Judgment filed by FSQ, Inc., entered 10/28/05.
52. Adv. Proc. Docket No. 101 Notice of Completion of Briefing on Defendant's Motion for Summary Judgment filed by IHS (Modified on 12/9/05), entered 11/8/05.
53. Adv. Proc. Docket No. 102 Notice of Withdrawal of Notice of Completion of Briefing on Plaintiffs' Motion for Summary Judgment filed by FSQ, Inc., entered 12/8/05.
54. Adv. Proc. Docket No. 104 Order Granting FSQ's Motion for Leave to File an Appeal, entered 12/19/05.
55. Adv. Proc. Docket No. 106 Plaintiffs' Motion for Leave to File (A) Plaintiffs' Further Reply in Support of Motion for Summary Judgment and in Response to Defendants' Cross-Motion for Summary Judgment; and (B) Supplemental Declaration, entered 7/28/06.

56. Adv. Proc. COURT ORDER: 1. Granting Plaintiffs' Motion for Leave to File Plaintiff's Further Reply in Support of Motion for Summary Judgment and in Response to Defendants' Cross-Motion for Summary Judgment and Supplemental Declaration, and 2. FSQ Entities may file the Further Reply and the Supplemental Declaration, entered 7/31/06.
Docket No. 107
57. Adv. Proc. Plaintiffs' Further Reply in Support of Motion for Summary Judgment and in Response to Defendants' Cross-Motion for Summary Judgment, entered 7/31/06.
Docket No. 109
58. Adv. Proc. Supplemental Declaration of Everett Benton in Support of Memo of Law in Support of Plaintiffs' Motion for Summary Judgment and Notice of E Filing, entered 7/31/06.
Docket No. 110
59. Adv. Proc. Notice of Completion of Briefing on Plaintiffs' Motion for Summary Judgment, entered 8/2/06.
Docket No. 111
60. Adv. Proc. Defendants' Motion for Order Reconsidering 7/31/06 Ex Parte Order Authorizing Plaintiffs to file Further Reply Briefs and Supplemental Declaration and Striking Plaintiffs' Further Reply and Supplemental Declaration, entered 8/10/06.
Docket No. 112
61. Adv. Proc. FSQ's Opposition to Defendants' Motion for Order Reconsidering 7/31/06 Ex Parte Order Authorizing Plaintiffs to file Further Reply Briefs and Supplemental Declaration and Striking Plaintiffs' Further Reply and Supplemental Declaration, entered 8/24/06.
Docket No. 113
62. Adv. Proc. Notice of Completion of Briefing Re: Docket No. 112, entered 8/30/06.
Docket No. 114
63. Adv. Proc. Order, entered 9/6/2006.
Docket No. 115

64. Adv. Proc. Affidavit/Declaration of Service of *Thomas Hartzell, Regarding Order Denying Motion for and Order (I) Reconsidering the Court's July 31, 2006 Ex Parte Order Authorizing the Plaintiffs to File Further Reply Brief and Supplemental Declaration and (II) Striking Plaintiffs' Further Reply and Supplemental Declaration*, entered 9/12/06
Docket No. 117

65. Adv. Proc. Opinion DENYING Motion of FSQ, Inc., for Summary Judgment and GRANTING Motion of IHS Liquidating LLC for Summary Judgment, entered 1/9/07
Docket No. 118

66. Adv. Proc. Order DENYING Motion of FSQ, Inc., for Summary Judgment and GRANTING Motion of IHS Liquidating LLC for Summary Judgment, entered 1/9/07.
Docket No. 119

67. Adv. Proc. Order DENYING Defendants' Motion for an Order Reconsidering the Court's July 31, 2006 Ex Parte Order and Striking Plaintiffs' Further Reply and Supplemental Declaration, entered 1/9/07.
Docket No. 120

68. Adv. Proc. Notice of Appeal . Fee Amount \$255. (related document(s)119, 45) Filed by FSQ, Inc., f/k/a Five Star Quality Care, Inc., entered 1/16/07.
Docket No. 121

69. Adv. Proc. Affidavit/Declaration of Service of *Thomas Hartzell, Regarding Opinion DENYING Motion of FSQ, Inc., for Summary Judgment and GRANTING Motion of IHS Liquidating LLC for Summary Judgment, Order DENYING Motion of FSQ, Inc., for Summary Judgment and GRANTING Motion of IHS Liquidating LLC for Summary Judgment and Order DENYING Defendants' Motion for an Order Reconsidering the Court's July 31, 2006 Ex Parte Order and Striking Plaintiffs' Further Reply and Supplemental Declaration*, entered 1/19/07.
Docket No. 123

<u>Pleadings</u>		<u>Description</u>
		Jointly Administered Case No. 00-389 (MFW)
70.		Copy of Docket
71.	Chapter 11 Case Docket No. 125	Stipulation Between The United States Department of Health & Human Services & Debtors, entered 2/11/2000
72.	Chapter 11 Case Docket No. 358	Order Signed and Located in Original Document Approving Stipulation Re: Item #125, entered 3/6/2000
73.	Chapter 11 Case Docket No. 819	Motion for Order (i) Approving Settlement Agreement w/Senior Housing Properties Trust & Related Entities; (ii) Authorizing Sale of Rights & Interests in Certain Real & Personal Property, Free & Clear of All Liens, Claims, Encumbrances & Interests; (iii) Authorizing Assumption & Assignment of Certain Executory Contracts & Unexpired Leases; (iv) Determining Such Transfers are Exempt from any Stamp, Transfer, Recording, or Similar Tax; & (v) Granting Related Relief, Including, a Prohibition Against Recourse, entered 4/13/2000
74.	Chapter 11 Case Docket No. 819	Notice of Motion and Hearing, entered 4/13/2000
75.	Chapter 11 Case Docket No. 819	Motion to Limit Notice & Approve Form & Manner of Notice, entered 4/13/2000

76. Chapter 11 Case Docket No. 819 Certification of No Objection, entered 4/13/2000
77. Chapter 11 Case Docket No. 822 Affidavit of Service Re: Item #798, entered 4/13/2000
78. Chapter 11 Case Docket No. 968 Objection to Motion to Approve Settlement Agreement w/Senior Housing Properties Trust, et al, filed by Department of Justice, entered 4/25/2000
79. Chapter 11 Case Docket No. 1173 Motion to Reject That Certain Management Agreement Between IHS Acquisition No. 175 & Advisors Healthcare Group, Inc.; Affidavit of Daniel Booth in Support of Application; Notice of Motion and Hearing; Motion to Limit Notice & Approve Form & Manner of Notice, entered 5/11/2000
80. Chapter 11 Case Docket No. 1751 Supplemental Submission: (A) In Support of Motion for Order Inter Alia, Approving Settlement Agreement w/Senior Housing Properties Trust & Related Entities; (B) In Response to Objection filed by Richard Wolfe, Individually & on Behalf of Buchanan/SCC, Inc., entered 6/30/2000
81. Chapter 11 Case Docket No. 1752 Notice of Filing Supplemental Documents; entered 6/30/2000
82. Chapter 11 Case Docket No. 1753 Stipulation Among Debtors, SNH Entities & the U.S. Dept./Health & Human Services Regarding Treatment of Medicare Provider Agreement Pertaining to Certain "Transfer Facilities" & Order Thereon, entered 6/30/2000

83. Chapter 11 Case Docket No. 1754 Amendment to Settlement Agreement, entered 6/30/2000
84. Chapter 11 Case Docket No. 1836 Order Signed (i) Approving Settlement Agreement w/ Senior Housing Properties Trust & Certain Related Entities; (ii) Authorizing Sale to Senior Housing Properties Trust and Certain Related Entities of Rights & Interests in Certain Real & Personal Property Free & Clear of All Liens, Claims, Encumbrances, & Interests; (iii) Authorizing Assumption & Assignment of Certain Executory Contracts & Unexpired Leases; (iv) Determining Such Transfers are Exempt from Any Stamp, Transfer, Recording, or Similar Tax; & (v) Granting Related Relief, Including, A Prohibition of Recourse Re: Item #819, entered 7/7/2000
85. Chapter 11 Case Docket No. 1837 Order Re: Item #1836, entered 7/7.2000
86. Chapter 11 Case Docket No. 9273 Disclosure Statement for Amended Joint Plan of Reorganization of Integrated Health Services, Inc. and Its Subsidiaries dated March 13, 2003, entered 4/3/2003
87. Chapter 11 Case Docket No. 9285 Amended Joint Plan of Reorganization of Integrated Health Services, Inc. and Its Subsidiaries Under Chapter 11 of the Bankruptcy Code, entered 4/4/2003
88. Chapter 11 Case Docket No. 9654 Findings of Fact, Conclusions of Law and Order Under 11 U.S.C. Section 1129(a) and (b) and Fed.R.Bankr.P. 3020 Confirming Amended Joint Plan of Reorganization of Integrated Health Services, Inc. and its Subsidiaries Under Chapter 11 of the Bankruptcy Code, together with all attachments, entered 5/12/2003

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| 89. | Chapter 11
Case
Docket No.
9381 | Plan Supplement for Amended Joint Plan of Reorganization, together with all exhibits, dated as of April 16, 2003, entered 4/16/2003 |
| 90. | Chapter 11
Case
Docket No.
9382 | Plan Supplement for Amended Joint Plan of Reorganization, together with all exhibits, dated as of April 16, 2003, entered 4/16/2003 |

Additional Documents

- | | |
|-----|---|
| 91. | Settlement Agreement by and between Senior Housing Properties Trust et al. and Integrated Health Services et al., dated April 11 th 2000, together with each and every attachment thereto, including without limitation Management and Servicing Agreement (Exhibit C) |
| 92. | Amendment to Settlement Agreement dated as of June 29, 2000 |
| 93. | Management and Servicing Agreement (as executed), dated as of July 10, 2000 |
| 94. | Letter Agreement by and between Senior Housing Properties Trust et al. and Integrated Health Services, Inc. et al, dated October 10, 2001 |

II. Issues Presented on Appeal

1. Did the Bankruptcy Court commit reversible error by granting HHS' Motion to Dismiss (the "HHS' Motion to Dismiss")?

2. In granting HHS' Motion to Dismiss, did the Bankruptcy Court commit reversible error by failing to apply the appropriate standard for determining the sufficiency of the allegations of the Complaint to state a claim for relief, where the Bankruptcy Court reached outside the boundaries of the Complaint to make its determination?

3. In granting HHS' Motion to Dismiss, even if matters outside the Complaint had been placed in issue (which they were not), before treating the motion as one for summary judgment the Bankruptcy Court was obligated under the rule to give all parties "reasonable opportunity to present all material made pertinent to" a Rule 56 summary judgment motion. Did the Bankruptcy Court commit reversible error by failing to give the FSQ a reasonable opportunity to present all material made relevant by the Bankruptcy Court's decision to reach outside the four corners of the Complaint to find the basis for its decision?

4. In granting HHS' Motion to Dismiss did the Bankruptcy Court commit reversible error by concluding that the payments due FSQ had been compromised or set off against certain alleged claims of HHS under the False Claims Act on purported evidence which has no basis in the record and which is inconsistent with the positions taken and consistently maintained by HHS and the IHS Defendants in their briefs?

5. In granting HHS' Motion to Dismiss, did the Bankruptcy Court commit reversible error by interpreting the Stipulation among Debtors, SNH Entities and the United States Department of Health and Human Services Regarding Treatment of Medicare Provider Agreements Pertaining to Certain Facilities and Order Thereon (the "Stipulation") to find that the United States/HHS held a valid claim under the False Claims Act pursuant to paragraph 11 of the Stipulation?

6. In granting HHS' Motion to Dismiss, did the Bankruptcy Court commit reversible error by interpreting the Stipulation and Management and Servicing Agreement by and between FSQ's predecessors in interest and certain of the IHS Defendants, dated July 10, 2000 (the "Management Agreement") to authorize the IHS Defendants and/or HHS to compromise the rights of FSQ to resolve the HHS' alleged False Claims Act claims?

7. In granting HHS' Motion to Dismiss and the IHS Defendants' Motion Summary Judgment (the "IHS Motion for Summary Judgment") did the Bankruptcy Court commit reversible error by interpreting the IHS Defendants' obligations under the Management Agreement and other pertinent documents as limited to merely paying over monies received, rather than including an affirmative duty to collect funds and not compromise FSQ's right to monies due to FSQ for interim period service?

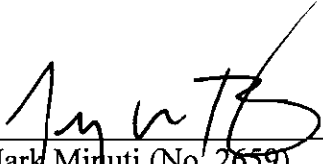
8. In granting IHS' Motion for Summary Judgment, did the Bankruptcy Court commit reversible error?

9. In granting HHS' Motion to Dismiss, did the Bankruptcy Court commit reversible error by finding that the \$19.1 million claim of HHS has been (or will be) satisfied by a setoff against amounts due to the IHS Defendants and claimed by FSQ for interim period services pursuant to the Settlement Agreement by and between FSQ's predecessors in interest and certain of the IHS Defendants, dated as of April 11, 2000, as amended and the Management Agreement?

10. In granting IHS' Motion to Dismiss, did the Bankruptcy Court properly dismiss FSQ's claim of unjust enrichment?

11. In granting IHS' Motion for Summary Judgment, did the Bankruptcy Court commit reversible error when it interpreted the Stipulation in a manner which renders material terms of the Management Agreement void and/or meaningless?

12. In granting IHS' Motion for Summary Judgment, did the Bankruptcy Court commit reversible error in its interpreting paragraph 3 of the Stipulation as constituting a waiver of all monies owed as of the date FSQ received its license?



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Dated: January 26, 2007